

II. AMENDMENTS TO THE CLAIMS

Please cancel claim 1 without prejudice.

Please add the following new claims:

2. (New) An apparatus to help maneuver business properly, the apparatus comprising:

a dynamic financial accounting spreadsheet, the dynamic financial accounting spreadsheet displaying financial and accounting figures in response to input business settings; and

a means for interpreting business information, the means for interpreting business information interprets the financial and accounting figures into business components and displays the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

3. (New) The apparatus of claim 2, wherein the business components are associated with Market, Money, Man, Management, Method and Machine.

4. (New) The apparatus of claim 2, wherein the financial and accounting figures are displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement.

5. (New) A method to help maneuver business properly, the method comprising: updating a dynamic financial accounting spreadsheet in response to input business settings;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

6. (New) The method of claim 5, wherein the business components are associated with Market, Money, Man, Management, Method and Machine.

7. (New) The apparatus of claim 7, wherein the financial and accounting figures are displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement.

8. (New) Software for instructing a computer to perform a method to help maneuver business properly, the method comprising:

updating a dynamic financial accounting spreadsheet in response to input business settings;

interpreting the financial and accounting figures into business components; and

displaying the interpreted financial and accounting figures in the dynamic financial accounting spreadsheet.

9. (New) The software of claim 8, wherein the business components are associated with Market, Money, Man, Management, Method and Machine.

10. (New) The software of claim 8, wherein the financial and accounting figures are displayed in a financial report including: an income statement, a balance sheet, and a cash flow statement.